


ORDERED.

Dated: May 20, 2016


Cynthia C. Jackson
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION
www.flmb.uscourts.gov

In re:

Danny Goodman, Jr.

Case No. 6:15-bk-01852-CCJ

Chapter 7

Debtor.

Danny Goodman, Jr.

Adv. Pro. No. 6:15-ap-00062-CCJ

Plaintiff/Debtor,

v.

The State of California acting by and
through the State Board of Equalization,

Defendant.

**ORDER GRANTING FINAL SUMMARY JUDGMENT ON COUNT II OF
DEBTOR/PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT (DOC. 16)**

This case came on for oral argument on November 12, 2015, and for further ruling on April 20, 2016, on the Debtor/Plaintiff's Motion for Partial Summary Judgment on Count II (Doc. No. 16; the "Motion"), and the Court, having reviewed the papers and pleadings of the

parties, having heard the arguments of the parties, for the reasons stated in open court, and having noted no issues of fact, and being otherwise fully advised in the premises, it is hereby

ORDERED:

1. The Motion is **granted**.
2. Final summary judgment is hereby entered in favor of Debtor/Plaintiff on Count II of the Complaint (Doc. 1).
3. All unpaid tax liabilities, including without limitation all principal, interest, and penalties, as reflected in Claim 3-1 (the “Claim”) filed by the State of California acting by and through the State Board of Equalization (the “Board”) are hereby declared and determined to be time-barred and uncollectable by the Board pursuant to Cal. Rev. & T. Code § 6711 and *People v. Garg*, 16 Cal.App. 4th 357 (Cal. Ct. App. 1993).
4. As the Board is prohibited from taking any further *in personam* action to collect on the Claim, Counts I, III, IV, and V of the Complaint are dismissed as moot.
5. The Board’s Cross Motion for Summary Judgment (Doc. 19) is denied as moot.
6. All other pending motions are denied as moot.
7. The Clerk is directed to close this adversary proceeding.
8. The Court retains jurisdiction to enforce the terms of this Order.

Michael A. Nardella, as Debtor’s Attorney is directed to serve a copy of this order on interested parties who are non-CM/ECF users and file a Proof of Service within 3 days of entry of the order.

